

VISION 2020 FISCAL RESOURCES TASK GROUP
Meeting Minutes 6/17/15
Town Manager's Meeting Room

ATTENDEES: Gordon Jamieson (Co-Chair), David Garbarino (Co-Chair), Heather Remoff, Brian Hasbrouck, Pete Howard (Secretary), Deputy Town Manager Andrew Flanagan, Management Analyst Eve Margolis

Andrew provided copies of the current Financial Plan (FY2016) and the Distinguished Budget Award Submission Checklist (Ref 1). He also provided copies of the Public Annual Financial Report (Ref 2) for FY14 that was delivered to all households by the Advocate. We discussed this document briefly. All agreed that it is a good short summary. We suggested that police & fire expenditures would be of general interest if broken out on P2. Group noted that the Financial Plan meets all of the Distinguished Budget Award categories.

The main topic of the meeting was a review of the FRTG suggestions to improve the FY 14 Financial Plan which were delivered by letter in February 2014. This arrived too late to affect the FY15 Financial Plan, but in time to potentially impact the FY16 Financial Plan. FRTG provided a review of the FY15 plan several months ago showing that many of the suggestions were not acted on in FY15. And using the current (FY16) plan the meeting discussed which issues had been addressed and highlighted those that had not for future consideration. What follows are the original annotated comments with a summary of the discussion of each comment.

NEXT MEETING: September 18 - Meetings monthly - 3rd Thursdays 7:30 PM - TBD

Ref 1 Distinguished Budget Award

Ref 2 Public Annual Financial Report 2014

Comments on FY14 Financial Plan
Annotated Based on FY16 Financial Plan
Annotated with results of 6/17/15 meeting

FY16 Page

Response
According
To April
Review

Summary of Andrew's responses

P3-24 Budget Message			
This is an excellent review of Town finances, the proposed budget, and policies related to the budget. We think it provides an excellent introduction to these matters for residents. We offer some suggestions that we think would improve this important section:			
P9 OPEB	P11	Coherent	
We were unable to find a coherent discussion of this large municipal obligation. It would be desirable to know the size of the funds put aside, together with the size of the obligation. Perhaps the rationale for the annual appropriation should be dropped in favor of a simple percentage of the overall budget or specific dollar amount.	Good detail Rationale remains		Will consider a simple % of budget rather than the original justification which seems to be of little continuing interest to the public.
P9 Credit Union		Not done	
We suggest, in the interest of transparency, a mention of this employee benefit. Does the Town provide support such as space, employee time for meetings during working hours? If space is provided does the Credit Union pay rent?			The town does not staff the credit union. Town employees and retirees run it on their own time. The Town does provide office space. No obvious place to include this in the document.
P9 Cost savings/Performance:	P15	Some	
The snow plowing program, of interest to many residents, gets a line in the DPW performance table. Perhaps a summary of the overtime, contractor, snow inches would be worth including. Would there be a saving if plowing were centralized rather than spread over DPW, AFD and Schools?	Deicing discussed Budget P117 Brief notes P118		Probably no saving from centralizing this effort.
P16,17 Comparisons	P18	Not done	
Tables 4, 6, 8 We are concerned that the inclusion of the W&S MWRA debt costs in our real estate tax as applied in these rankings, but not in the real estate tax of most of the other communities, may be distorting our ranking.			Will consider doing this. Only Winchester does the debt shift.
P18 Structural Deficit	P15,18	Begun	
The discussion of the Town's structural deficit would be clearer if the term were explicitly defined. We think it should be made clear in the Long Range Financial Projection (P23). One way to do this is to revise the table to show that the stabilization fund is being used to balance the budget rather than treating it as an income source like any other. The table below, based on P23, is an abbreviated example of this approach.	Good discussion No change to projection format P25		Will consider making the structural deficit more apparent in the long range plan. Agrees that the treatment of the override stabilization fund is awkward.

	FY13	FY14	FY15	FY16	FY17	FY18
Total Revenues	128.7	182	188.1	188.1	-3.0	141.4
Total Expenses	121.8	128.8	180.9	186.6	142.1	147.5
Revenues-Expenses	8.9	53.2	7.2	-0.5	-145.1	-6.1
Deposit in / Withdraw from Override						
Stabilization Fund	-5.0	-6.2	-2.2	0.5	145	6.1
Balance	0	0	0	0	0	0
Balance in Override Stabilization Fund	7.8	18.8	18.7	18.2	12.8	6.2

P18 Built out		Improved	
We urge you to drop the conventional statement that the town is "completely built out". This tends to bias the discussion against healthy and needed development. It is true of course that there is very little vacant land available for development. But there is lots of underdeveloped land along our major commercial	No change P15		Agrees that this term should be avoided.

avenues. Consider Coolidge Corner in Brookline. It seems to us that one could say “Arlington is not fully built up”.	Better on P18		
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P18 Challenges	P18	Done	
A brief discussion of the possible future financial challenges that may face the Town might be worthwhile. (Renovation of AHS, Renovation of Minuteman Tech, OPEB funding, Pensions)			
P23 Sensitivity analysis	P25	Not done	
This projection could be made more meaningful if it were accompanied by charts showing the plan’s sensitivity to some of the key assumptions such as new growth, health insurance, pensions and local aid. This would be a way to quantify how conservative the plan is, a feature perhaps under appreciated by many residents.			Many such analyses are run for long range planning. Not appropriate for this document.
P23 Long Range Projection format	P25	Not done	
The suggested example shown above under P18 was made from P23 by: Deleting line F, Override Stabilization Fund, from Revenue Deleting line J, Override Stabilization Fund, from Appropriations Replace with new line J, Revenues-Expenses Replace line K with Deposit in or Withdraw from Override Stabilization Fund Add line L BALANCE Add line M Balance in Override Stabilization Fund			Discussed above.

Section II Revenue			
This is an excellent review of all the revenue that is appropriated by Town Meeting. We suggest all revenue be addressed for completeness and transparency.			
P37 Rental Income	P39	Not done	Will be more complete in the new Facility Department section
We suggest that a listing of all Town property (for example all Town property greater than 6000 sq. ft. not used for public purposes) be included in this list even if they do not generate revenue.			FRTG did not have a list of such properties.
P38 Other Local Receipts	P40	Not done	
Not included is revenue into revolving funds, designated funds and trust funds. These funds cover significant services and should at least be discussed.			All but trust funds are shown in new section VIII
Also not included are Symmes payments which are used to offset significant capital borrowing costs. These costs are also missing from Section VI. This oversight distorts future predictions as the debt is paid down and the revenues become available for appropriation.		Not done	Discussed. No commitment.

Section III Budget Summaries	P51-62		
This section provides useful information.			
We suggest an additional table that shows actual expenditures in the previous year. A discussion of any budget over runs and how they were paid would also be useful.		Not done	The actual expenditure in the most recent complete year is shown.
Another general comment is the confusion caused by giving objectives for FY 14 and accomplishments for 2012. We suspect that some of the accomplishments were in FY13. Perhaps a general discussion of this issue could be inserted in the beginning of this section.		Not done	
<p>P59 Town Organization Chart</p> <p>This important chart should show all the elected positions on the same line.</p> <p>Though accurate, the color code approach is confusing to new readers.</p> <p>How about a foldout or a two page or front/back spread?</p> <p>Under BoS Boards & Commissions</p> <p>Correct Arlington Cultural Center to Arlington Cultural Commission</p> <p>Add Arlington Bicycle Advisory Committee</p> <p>Under Town Moderator</p> <p>Add Arlington Recycling Committee</p>	P61	Not done	Agreed that this should be improved.

Section IV Budgets	P63-162		
Include the School Budget, or explain why it is not covered & refer to the School Department's Plan for completeness.		Not done	
Consider a page for the Finance Committee. Though the budget is small, the service is essential to the operation of Town Meeting.	This should not have been included	Done in FY14 & FY16	
P65 Board of Selectmen	P65		
<p>The members & chairs are correct for most of FY13; incorrect for FY14. Suggest this chart be updated as necessary after the local election in April.</p> <p>Suggest a note explaining when the personnel changes are made.</p>		Not done	Discussed. Not easy to address.
P69 & 70 Town Manager/Purchasing/Communications	P68		
All material on this page concerns the Communication function only. This is very misleading. Suggest a similar level of detail for the other functions. Surveys have shown that most residents under value the admin function. It should not be minimized in this document.	Error on our part. FY14 info provided P66	Same in FY16 on P68	

P97 Planning	P123	Done	
Include in Objectives the management objectives for the 6 Town buildings managed. For example maximize revenue; provide low cost rooms for public service organizations; provide facilities used by Town programs , etc.	Facilities Dept		
P98 Planning	P100		
Annual town surveys show residents do not fully appreciate the services provided by administrative departments. The list of accomplishments addresses this problem. But the cost of this service is overstated as noted: Department program costs are misleading because they do not show the substantial offsets. The ARB program costs are offset by building revenues. Leaving this out is very misleading. The ARB building costs do not include the cost of borrowing.			Revenues are listed on P101. This may become more transparent when Facilities Department is fleshed out.
	P102	Not done	
P99 Planning			
The Organization Chart color coding is confusing. Why should CDBG be treated differently from Central School? The Conservation Commission Administrator is offset by fees.	Changed but still confusing		Suggested providing a key.
List committees of residents monitored & supported		Not done	
Provide a separate page for the ARB tables for improved clarity.			
Why are room rental fees a performance indicator? What are they?		Not done	
P155-156 Pensions	P159-160	Not done	
This \$8M appropriation is covered in 2 pages. We suggest that this provides inadequate transparency. Information of general interest includes revenue from employees, investments, revenues from investments, disbursements to retirees, pending claims, qualifications for receiving a pension and projected funding schedule.	Disbursements are provided		Will provide more info. Will provide breakdown by department.
P157-159 Health Insurance	P161-163	Not done	
Collecting these costs into one budget is convenient since these costs are administered as separate programs. But they are costs that are directly proportional to the number of employees. The cost of Personnel Services as listed for each department is considerably higher, as much as 30%, when these benefits are included. The budget information would be more transparent if the cost of these benefits were included, even if only approximately. Discuss which benefits are paid to school employees	Text has been updated School employees are mentioned under health Insurance.		Will provide breakdown by department.
Include the OPEB fund and the associated liability. We suggest that the rational for setting the OPEB appropriation be skipped, at least in this document. We think a simple % of budget would be adequate.			

Section V Enterprise Funds			
P161 W&S	P165	Not done	
We find this a good but terse report. We suggest this large fund should show more detail such as a breakdown of expenses, retained earnings, predicted assessments, and potential savings from operation and material improvements and year start/finish balances.			Fund balances provided P 217.
Section VII Capital Plan	P181-204	Done	
Show how the 5% of the budget is computed. Consider employing a straight dollar amount instead with annual 2.5% increases.	See page 204		Will consider a simplified treatment for the purposes of this document.
P207 Glossary	P221-227	Done	
Add: Exempt Debt, Non-Exempt Debt, OPEB	OPEB covered P11		Will do.

GFOA Detailed Criteria Location Guide
Distinguished Budget Presentation Awards Program

Name of Entity: Town of Arlington
State/Province: Massachusetts

Is this your government's first submission to the awards program? Yes ☐ No ☒

Cite specific page references on the lines in response to each question.

Introduction and Overview

*** Table of Contents**

#C1. **Mandatory:** The document shall include a table of contents that makes it easier to locate information in the document.

1. Is a comprehensive table of contents provided? Yes (At the beginning of the document - Labeled as "Index")
2. Are all pages in the document numbered or otherwise identified? Yes
3. Do the page number references in the budget or electronic table of contents agree with the related page numbers in the budget or electronic submission? Yes

Strategic Goals and Strategies

#P1: The document should include a coherent statement of organization-wide, strategic goals and strategies that address long-term concerns and issues.

1. Are non-financial policies/goals included? Yes, some non-financial policies/goals are included in the Budget Message which begins on page 4.
2. Are these policies/goals included together in the Budget Message or in another section that is separate from the departmental sections? They are included in the Budget Message
3. Are other planning processes discussed? The Town's plan to address school enrollment growth is included on page 6 and the Town's plan to address its OPEB liability is included on page 11.

Short-term organization factors

#P2: The document should describe the entity's short-term factors that influence the decisions made in the development of the budget for the upcoming year.

1. Are short-term factors addressed? Yes, they are included in the Budget Message which begins on page 4
2. Does the document discuss how the short-term factors guided the development of the annual budget? Yes, the impact of short-term factors are discussed throughout the Budget Message which begins on page 4. Additional short term factors are outlined in the Revenue Section which begins on page 25.
3. Is a summary of service level changes presented? Summaries of service level changes are included on page 8 and 9 of the Budget Message and are included in the department sections which begin on page 63.

*** Priorities and Issues**

#P3. **Mandatory:** The document shall include a budget message that articulates priorities and issues for the upcoming year. The message should describe significant changes in priorities from the current year and explain the factors that led to those changes. The message may take one of several forms (*e.g., transmittal letter, budget summary section*).

1. Does the message highlight the principal issues facing the governing body in developing the budget (*e.g., policy issues, economic factors, regulatory, and legislative challenges*)? The Budget Message highlights the principal issues and their impact to the development of the budget. The Budget Message also includes long range projections on page 24.
2. Does the message describe the action to be taken to address these issues? Yes, actions taken to address specific issues are included on page 6, 8, 9, 11 and 12 of the Budget Message.
3. Does the message explain how the priorities for the budget year differ from the priorities of the current year? The Budget Message refers to past priorities and the steps that have been taken to address those priorities over time.
4. Is the message comprehensive enough to address the entire entity? Yes

*** Budget Overview**

#C2. **Mandatory:** The document should provide an overview of significant budgetary items and trends. An overview should be presented within the budget document either in a separate section (*e.g., executive summary*) or integrated within the transmittal letter or as a separate budget-in-brief document.

1. Is an overview contained in the budget message/transmittal letter, executive summary, or in a separate budget-in-brief document? Yes, the overview is contained in the Budget Message. In addition a budget summary section begins on page 51.
2. Is summary information on significant budgetary items conveyed in an easy to read format? Yes
3. Is summary information on budgetary trends provided? Yes, on pages 7 and 24.

Financial Structure, Policy, and Process

#O1. **Mandatory:** The document shall include an organization chart(s) for the entire entity.

* Organization Chart

1. Is an organization chart provided which shows the entire entity? Yes, on page 61.

#F1: The document should include and describe all funds that are subject to appropriation.

Fund Descriptions and Fund Structure

1. Is a narrative or graphic overview of the entity's budgetary fund structure included in the document?
Yes, on pages 201 through 205. Each component of the general fund is described on pages 28-50.
2. Does the document indicate which funds are appropriated? (Other funds for which financial plans are prepared also may be included in the document.) General Fund information is outlined on pages 25-27, enterprise fund information is outlined beginning on page 161 and all other funds information is on pages 201 and 205.
3. Does the document include a description of each individual major fund included within the document?
Yes, on pages 201 through 205.
4. If additional or fewer funds are included in the audited financial statements, does the document indicate this fact? N/A

Department/ Fund Relationship

#O2: The document should provide narrative, tables, schedules, or matrices to show the relationship between functional units, major funds, and nonmajor funds in the aggregate.

1. Is the relationship between the entity's functional units, major funds, and nonmajor funds in the aggregate explained or illustrated? No

Basis of Budgeting

#F2: The document shall explain the basis of budgeting for all funds, whether cash, modified accrual, or some other statutory basis.

1. Is the basis of budgeting defined (*eg., modified accrual, cash, or accrual*) for all funds included in the document? N/A
2. If the basis of budgeting is the same as the basis of accounting used in the entity's audited financial statements, is that fact clearly stated? N/A
3. If the basis of budgeting is not the same as the basis of accounting used in the entity's audited financial statements, are the differences described? N/A

* Financial Policies

#P4. **Mandatory:** The document should include a coherent statement of entity-wide long-term financial policies.

1. Is there a summary of financial policies and goals? Yes beginning on page 206. It is important to know that these policies have been adopted by the Board of Selectmen, the Finance Committee and the Town's Long Term Planning Committee
2. Do the financial policies include the entity's definition of a balanced budget? Yes
3. Are all financial policies presented in one place? Yes beginning on page 206.

* Budget Process

#P5. **Mandatory:** The document shall describe the process for preparing, reviewing, and adopting the budget for the coming fiscal year. It also should describe the procedures for amending the budget after adoption.

1. Is a description of the process used to develop, review, and adopt the budget included in the document?
The budget process is described on page 1.
2. Is a budget calendar provided to supplement (not replace) the narrative information on the budget process?
A budget calendar is provided on page 1.
3. Is a discussion of how the budget is amended provided in the budget document available to the public (including the budgetary level of control)? Yes, the process of how the budget is amended is included on page 1.

Financial Summaries

* Consolidated Financial Schedule

#F3. **Mandatory:** The document shall present a summary of major revenues and expenditures, as well as other financing sources and uses, to provide an overview of the total resources budgeted by the organization.

1. Does the document include an overview of revenues and other financing sources and expenditures and other financing uses of all appropriated funds? Yes, the Revenue Section begins on page 25. Expenditures are detailed in the Budget Summaries Section which begins on page 51. Additional expenditure information is included in the Department Sections beginning on page 63. There is also an overall budget summary on pages 7 and 51.
2. Are revenues and other financing sources and expenditures and other financing uses presented either (1) together in a single schedule OR (2) in separate but adjacent/sequential schedules OR (3) in a matrix? Yes, on pages 7, 24 and 51.
3. Are revenues presented by major type in this schedule (e.g., property taxes, intergovernmental, sales taxes, fees and charges)? Yes. Additional information on each source of revenue is detailed in the Revenue Section which begins on page 25.
4. Are expenditures presented by function, organizational unit, or object in this schedule? (For funds other than the main operating fund of the entity, a presentation by fund normally would satisfy this requirement.) Yes. Additional expenditure information presented by function and/or organization unit are included on pages 53 through 57. Enterprise Fund expenditures are outlined beginning on page 157. Additional fund information begins on page 201.

* Three/(Four) Year Consolidated and Fund Financial Schedules

#F4. **Mandatory:** The document must include summaries of revenues and other financing sources, and of expenditures and other financing uses for the prior year actual, the current year budget and/or estimated current year actual, and the proposed budget year.

1. For annual budgets, are revenues and other financing sources and expenditures and other financing uses for the prior year, the current year, and the budget year presented together on the same schedule(s) or on schedules presented on adjacent/sequential pages? Yes, on pages 7, 24 and 51.
2. Is this information presented for the appropriated funds in total (or for the entity as a whole if no appropriated funds are included)? Yes, on pages 7 and 51.
3. Is this information also presented at a minimum for each major fund and for other (i.e. nonmajor) funds in the aggregate (or for each significant fund and other funds in the aggregate if no appropriated funds are included)? Yes. General Fund information is presented on pages 7 and 51. Additional department detail (for prior year actual, current year budget and the proposed budget year) begins on page 63. Enterprise fund information begins on page 157 and additional fund information is on pages 203 and 205.
4. For biennial budgets, are revenues and other financing sources and expenditures and other financing uses for the prior year, the current year, and both budget years presented together on the same schedule(s) or on separate schedules presented on adjacent/sequential pages? N/A

* Fund Balance

#F5. **Mandatory:** The document shall include projected changes in fund balances, as defined by the entity in the document, for appropriated governmental funds included in the budget presentation (fund equity if no governmental funds are included in the document).

1. Does the document include the entity's definition of "fund balance" (or of "fund equity" if no governmental funds are included in the entity - frequently the noncapital portion of net assets)? Yes, on page 201.
2. Is the fund balance (equity) information presented for the budget year? The proposed general fund and enterprise fund budgets are balanced therefore general fund revenue & expenses are outlined on pages 7, 24 and 51. Enterprise funds are outlined beginning on page 157. All prior year fund balances are on pages 203 - 205.
3. Is there a schedule showing (1) beginning fund balances, (2) increases and decreases in total fund balances (reported separately), and (3) ending fund balances for appropriated governmental funds? Yes, this information is available for all funds including general fund, enterprise funds, revolving funds and reserve funds on pages 203 - 205.
4. Is this information presented at a minimum for each major fund and for nonmajor governmental funds in the aggregate? Yes
5. If fund balances of any major fund or the nonmajor funds in the aggregate are anticipated to increase or decline by more than 10%, does the document include a discussion of the causes and/or consequences of these changes in fund balance? This generally only happens with reserve funds. There is an explanation of reserve funds on page 202.
6. If an entity has no governmental funds, is the change in the fund equity presented for (1) the entity as a whole, (2) the main operating fund, and (3) each significant fund?
7. If an entity has no governmental funds and the fund equity of any significant fund or other funds in the aggregate is anticipated to change by more than 10%, does the document include a discussion of the causes



and/or consequences of any change in fund equity that is greater than 10% in either a significant fund or other funds in the aggregate? Yes for the Override Stabilization Fund on page 202.

8. For biennial budgets is the change in fund equity presented separately for both years of the biennium? N/A

#F6. **Mandatory:** The document shall describe major revenue sources, explain the underlying assumptions for the revenue estimates, and discuss significant revenue trends.

1. Are individual revenue sources described? Yes, in the Revenue Section which begins on page 25.

*** Revenues**

2. Do the revenue sources that are described represent at least 75 percent of the total revenues of all appropriated funds? Yes, see pages 25 and 26.
3. Are the methods used to estimate revenues for the budget year described (*e.g., trend analysis, estimates from another government or consulting firm*)? Yes, an explanation for each revenue estimate is provided within the specific revenue section. See pages 25-50.
4. If revenues are projected based on trend information, are both those trends and the underlying assumptions adequately described? Yes.

#F7: The document should explain long-range financial plans and its affect upon the budget and the budget process.

**Long-range
Financial
Plans**

1. Are long-range financial plans identified? Yes, see page 4 and 5 of the Budget Message. The Town's Long Range Plan is included on page 24.
2. Do your long-range financial plans extend out at least two years beyond the budget year? Yes, the Long Range Plan is for a five year period and an explanation of assumptions is included on pages 19-22.
3. Is there a concise explanation or illustration of the linkage between the entity's long-range financial plans and strategic goals? Yes, refer to the long range commitments on page 4 and 5 and the Long Range Plan as outlined on page 24. Also refer to the assumptions outlined on pages 19-22.

Capital and Debt

#F8. **Mandatory:** The document should include budgeted capital expenditures, whether authorized in the operating budget or in a separate capital budget.

*** Capital
Expenditures**

1. Does the document define "capital expenditures"? The document outlines the criteria used when evaluating capital requests. This information is provided on page 173.
2. Does the document indicate the total dollar amount of capital expenditures for the budget year (both budget years for biennial budgets)? Yes, total amounts are on page 175. Financing costs and cash expenditures are shown on page 176. A description of each type of debt service is included on page 176.
3. Are significant nonrecurring capital expenditures described along with dollar amounts? (Information in a separate CIP document does not satisfy this criterion.) Yes, on page 175. Capital expenditures and their funding source for the budget year are included on pages 178-184. The five year capital improvement plan is included on pages 185-196.
4. If the entity has no significant nonrecurring capital expenditures, is that fact clearly stated in the document? N/A

#F9: The document should describe if and to what extent significant nonrecurring capital investments will affect the entity's current and future operating budget and the services that the entity provides.

**Impact of
Capital
Investments on
Operating
Budget**

1. Are anticipated operating costs associated with significant nonrecurring capital investments described and quantified (*e.g., additional personnel costs, additional maintenance costs, or additional utility costs*)? (Information in a separate CIP document does not satisfy this criterion.) No
2. Are anticipated savings or revenues expected to result from significant nonrecurring capital investments described and quantified (*e.g., reduced utility costs, lower maintenance costs*)? No

#F10. **Mandatory:** The document shall include financial data on current debt obligations, describe the relationship between current debt levels and legal debt limits, and explain the effects of existing debt levels on current operations.

* Debt

1. If the entity has legal debt limits:
 - Are debt limits described? Yes, on page 175.
 - Are the amounts of debt limits expressed in terms of total dollars, millage rates or percentages of assessed value? Yes, on page 175.
 - Are the amounts of debt subject to debt limits identified in the same terms used to describe the debt limits themselves? Yes, on page 175.
2. If the entity has no legal debt limits, is that fact clearly stated within the budget document? N/A
3. If the entity does not have and does not intend to issue debt, is that fact clearly stated? N/A
4. Is the amount of principal and interest payments for the budget year (two years for biennial budgets) shown for each major fund (for appropriated funds), for each significant unappropriated fund and for other funds in the aggregate? Yes, principal and interest payments for the general fund and enterprise funds are shown on page 176. Additionally, each type of debt is explained on page 176.

Departmental Information

#O3. **Mandatory:** A schedule or summary table of personnel or position counts for prior, current and budgeted years shall be provided.

* Position
Summary
Schedule

1. Is a summary table of position counts provided for the entire entity? Yes, on pages 10 and 60.
2. Does the table include the prior year, the current year, and budget year position counts? Yes, on pages 10 and 60.
3. Are changes in staffing levels for the budget year explained? They are explained in the departmental sections beginning on page 63.
4. If there are no changes in staffing levels, is that item noted? N/A

#O4. **Mandatory:** The document shall describe activities, services or functions carried out by organizational units.

* Department
Descriptions

1. Does the document clearly present the organizational units (*e.g., divisions, departments, offices, agencies, or programs*)? Yes, beginning on page 63.
2. Does the document provide descriptions of each organizational unit? Yes, beginning on page 63.

#O5: The document should include clearly stated goals and objectives of organizational units (*e.g., departments, divisions, offices or programs*).

Unit Goals
and
Objectives

1. Are unit goals and objectives identified? Yes.
2. Are unit goals clearly linked to the overall goals of the entity? Yes.
3. Are objectives quantifiable? Yes, each departmental unit provides performance/workload indicators.
4. Are timeframes on objectives noted? In some cases.

#O6: The document should provide objective measures of progress toward accomplishing the government's mission as well as goals and objectives for specific units and programs.

Performance
Measures

1. Are performance data for individual departments included in the document? Performance/workload indicators are provided for each department.
2. Are performance data directly related to the stated goals and objectives of the unit? In most cases.
3. Do performance measures focus on results and accomplishments (*e.g., output measures, efficiency and effectiveness measures*) rather than inputs (*e.g., dollars spent*)? Yes.

Document-wide Criteria

#C3: The document should include statistical and supplemental data that describe the organization, its community, and population. It should also furnish other pertinent background information related to the services provided.

Statistical/ Supplemental Section

1. Is statistical information that defines the community included in the document (e.g., *population, composition of population, land area, and average household income*)? Yes on pages 2, 16 and 17.
2. Is supplemental information on the local economy included in the document (e.g., *major industries, top taxpayers, employment levels, and comparisons to other local communities*)? Yes on pages 16 and 17. Also some supplemental information is included on page 2.
3. Is other pertinent information on the community (e.g., *local history, location, public safety, education, culture, recreation, transportation, healthcare, utilities, and governmental structure*) included in the document? Yes, on page 2.

#C4: A glossary should be included for any terminology (including abbreviations and acronyms) that is not readily understandable to a reasonably informed lay reader.

Glossary

1. Is a glossary that defines technical terms related to finance and accounting, as well as non-financial terms related to the entity, included in the document? Yes, on page 209.
2. Are acronyms or abbreviations used in the document defined in the glossary? Yes
3. Is the glossary written in non-technical language? Yes

#C5: Charts and graphs should be used, where appropriate, to highlight financial and statistical information. Narrative interpretation should be provided when the messages conveyed by the graphs are not self-evident.

Charts and Graphs

1. Are charts and graphs used in the document to convey essential information (e.g., *key policies, trends, choices and impacts*)? The use of charts and graphs are used throughout the entire document.
2. Do the graphics supplement the information contained in the narratives? Yes.

#C6: The document should be produced and formatted in such a way as to enhance its understanding by the average reader. It should be attractive, consistent, and oriented to the reader's needs.

Understand- ability and Usability

1. Is page formatting consistent? Yes
2. Are the main sections of the document easily identifiable? Yes
3. Is the level of detail appropriate? Yes
4. Are text, tables, and graphs legible? Yes
5. Are budget numbers in the document accurate and consistent throughout the document? Yes